

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE "C" BENCH : PUNE

BEFORE SHRI MANISH BORAD, ACCOUNTANT MEMBER &
SHRI VINAY BHAMORE, JUDICIAL MEMBER

I.T.A.No.1165/PUN/2017
(Assessment Year 2012-2013)

John Deere India Pvt. Ltd., Tower XIV, Cybercity, Magarpatta City, Hadapsar, Pune-411013, Maharashtra PAN : AAACJ 4233 B (Appellant)	vs.	DCIT, Circle-14, Pune (Respondent)
---	-----	---

For Assessee :	None
For Revenue :	Shri Prakash L Pathade, CIT-DR

Date of Hearing :	20.11.2025
Date of Pronouncement :	24.11.2025

ORDER

PER : MANISH BORAD, AM

This appeal at the instance of the assessee is directed against the order of Ld. Commissioner of Income Tax (Appeals)-13, Pune [**"CIT(A)"**], dated 10/02/2017 passed under section 250 of the Income Tax Act, 1961 (**"Act"**), which is arising out of assessment order u/s. 143(3) r.w.s. 144C(3) of the Act dated 05/04/2016 framed by the DCIT, Circle-14, Pune, for the Assessment Year (**AY**) 2012-13.

2. The assessee has filed an application for withdrawal of the instant appeal pursuant to settling of tax dispute under Direct Tax Vivad Se Vishwas Scheme, 2024 (**VSV Scheme, 2024**). It is submitted that assessee has received Form No.2, dated 29/10/2025, determining the tax liability under VSV Scheme, 2024 and pursuant to requirement of Section 91(3) of the Finance (No.2) Act, 2024, the appellant is required to withdraw the appeal post issuance of Form No.2 and furnish the proof of such withdrawal along with the intimation of payment vide Form No.3 under VSV Scheme, 2024.

3. Ld. Departmental Representative (DR) raised no objection.

4. We have heard Ld. DR and perused the application filed by the assessee for withdrawal of the instant appeal. We find that the assessee has opted to resolve the tax dispute under VSV Scheme, 2024. Form No.1 has been filed by the assessee on 24/12/2024 and Form No.2 dated 29/10/2025 has been received by the assessee determining the tax liability under VSV Scheme, 2024. We therefore, accept the assessee's application and dismiss the appeal as withdrawn. We however, held that in case assessee is unable to get the tax dispute settled under VSV Scheme, 2024, the assessee can file a Misc. Application for recalling of this order within the prescribed time limit provided under the Act.

5. In the result, appeal of the Assessee is dismissed as withdrawn.

Order pronounced in the open Court on 24.11.2025.

Sd/-
[VINAY BHAMORE]
JUDICIAL MEMBER

Sd/-
[MANISH BORAD]
ACCOUNTANT MEMBER

Pune, Dated 24th November, 2025

vr/-

Copy to

1.	The appellant
2.	The respondent
3.	The CIT(A), Pune concerned.
4.	D.R. ITAT, "C" Bench, Pune.
5.	Guard File.

//True Copy //

By Order

Assistant Registrar,
ITAT, Pune.